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**FISCAL IMPACT STATEMENT**

**LS 6858**

**BILL NUMBER:** HB 1352

**NOTE PREPARED:** Jan 13, 2008

**BILL AMENDED:**

**SUBJECT:** Appraisals and Assessment Reviews.

**FIRST AUTHOR:** Rep. Stutzman

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State & Local

**Summary of Legislation:** This bill authorizes a taxpayer that was required to submit an appraisal in an administrative review of the assessment of the taxpayer's property in 2007 to file a claim for reimbursement for the cost of the appraisal. It makes an appropriation.

**Effective Date:** Upon passage; July 1, 2008.

**Explanation of State Expenditures:** This bill authorizes a taxpayer who was required by the Indiana Board of Tax Review (IBTR) in 2007 to have an appraisal of their property as part of the adjudication process to be reimbursed for the cost of the appraisal. The taxpayer would have to file a claim with the IBTR before January 1, 2009. The IBTR scheduled approximately 1,122 hearings in 2007 but not all of them were actually adjudicated; some were granted continuances or withdrawn. The number of taxpayers who would apply for reimbursement under this provision is indeterminable at this time. This provision expires July 1, 2009.

**Background:** In August, 2007, the Department of Local Government Finance (DLGF) and the IBTR jointly issued a memorandum on property tax appeals which specifically stated that taxpayers were not required to submit appraisals of appealed property.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** This bill authorizes a taxpayer who was required by the county or township assessor in 2007 to have an appraisal of his property as part of the adjudication process to be reimbursed for the cost of the appraisal. The taxpayer would have to file a claim before January 1, 2009, with the township trustee (if the township assessor made the request) or the county auditor (if the county assessor

made the request). The taxpayer would be reimbursed from the township general fund or the county general fund, as appropriate. The number of taxpayers who would apply for reimbursement under this provision is unknown at this time.

*Background:* A typical appraisal of a single-family dwelling costs about \$350; a two- to four-family dwelling may cost as much as \$500 with higher fees for more complex or high-end properties.

**Explanation of Local Revenues:**

**State Agencies Affected:** IBTR, State Auditor.

**Local Agencies Affected:** Township trustees; County auditors .

**Information Sources:** Betsy J. Brand, Commissioner, IBTR, 317-232-3786; Terry G. Duga, Commissioner, IBTR, 317-232-3773; Township and County Assessors; Appraisal Institute website.

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